IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

TUESDAY, THE 13TH MARCH 2007 / 22ND PHALGUNA 1928

WP(C).No. 5209 of 2007(T)

PETITIONER:

M/S. MEDISCAN CENTRE, REPRESENTED BY DR. ABRAHAM SEBASTIAN, S/O. P.I.DEVASIA, AGED 44 YEARS, MEDISCAN, PIPELINE ROAD, COCHIN, ERNAKULAM, KERALA.

BY ADV. SRI.S.ABDUL SALAM

RESPONDENTS:
----

1. THE STATE OF KERALA, REPRESENTED BY SECRETARY TO GOVERNMENT, TAXES DEPARTMENT, THIRUVANANTHAPURAM.

2. THE SALE TAX OFFICER, IIND CIRCLE, PALAKKAD.

3. THE SALE TAX INSPECTOR, SALE TAX CHECK POST, BANGRA, MANJESWAR.

4. MANAGER, INDIAN OVERSEAS BANK, PALAKKAD BRANCH, KERALA.

BY ADV. SRI.P.B.SURESH KUMAR, SC,I.O.BANK
GOVERNMENT PLEADER SRI. MUHAMMED RAFIQ

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 13/03/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

WP(C) NO: 5209/2007 T

APPENDIX

PETITIONER'S EXHIBITS

EXT.P1. COPY OF THE BILL OF THE ENTRY FOR HOME CONSUMPTION NO. 0355002 IN CONNECTION WITH IMPORT OF MRI SCAN IN FAVOUR OF M/S. MEDISCAN.

EXT.P2. COPY OF THE LORRY BILL IN CONNECTION WITH THE TRANSPORT OF SCAN MACHINE FROM KALAMBOLI TO COCHIN.

EXT.P3. COPY OF THE PROCEEDINGS NO. 3705/03-04 DT. 20/11/2003 BY THE SALE TAX INSPECTOR, CHECK POST, MANJESWAR TO THE PETITIONER.

EXT.P4. COPY OF THE JUDGMENT IN WPC NO. 36942/2003.

EXT.P5. COPY OF THE BANK GURANTEE IN FAVOUR OF THE R2.

EXT.P6. COPY OF THE APPLICATION DT. 09/02/2007 BY THE PETITIONER TO R2.

True copy

tga

K.BALAKRISHNAN NAIR,J.

WP(C)NO.5209 OF 2007-T

Judgment

The petitioner claims release of the bank guarantee furnished by it and also repayment of the amount remitted by it towards entry tax. The bank guarantee was furnished to secure the entry tax due. In view of the Judgment of this Court in OP No.434/96 and connected cases, the Writ Petition is allowed. The amount of Rs.1 lakh paid by the petitioner shall be refunded to it by the 2nd respondent or the competent Officer concerned. The bank guarantee furnished by the petitioner shall also be released to it.

13.03.2007 **K.BALAKRISHNAN NAIR,JUDGE**

sta